

Environmental Accounting Documents Available From the Environmental Protection Agency's Pollution Prevention Information Clearinghouse

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DESCRIPTIONS OF EPA'S ENVIRONMENTAL ACCOUNTING PROJECT

*** Environmental Accounting Project Update #4** (February 1996)

Describes Environmental Accounting Project activities between February 1995 and February 1996. Includes a description of the project history. (EPA 742-R-96-004, pp10)

Environmental Accounting Project Update #3 (February 1995)

Updates Accounting Project activities since June 1994. Includes a description of the project history. (EPA 742-K-95-001, pp. 9)

Accounting and Capital Budgeting Project Update #2 (June 1994)

Describes Accounting Project activities between October 1993 and June 1994. Includes summary of Accounting Workshop results. (EPA 742K-94-001, pp. 6)

Accounting and Capital Budgeting Project Update #1 (October 1993)

Details DfE Accounting Activities between April 1993 and September 1993. (EPA 742-F-93-007, pp. 5)

Design for the Environment (DfE) Fact Sheet: Accounting and Insurance Projects, Applications for Pollution Prevention in Financial Professions (March 1993)

Provides an overview of EPA's DfE Accounting and Insurance Projects. (EPA 744-F-93-002, pp. 4)

OVERVIEW OF ENVIRONMENTAL ACCOUNTING: *(See Environmental Accounting Resource Listing listed under reports, resources & Tools below for Non-EPA environmental accounting resources)*

___An Introduction to Environmental Accounting As a Business Management Tool (June 1995) *This paper presents an overview of environmental accounting for those unfamiliar with environmental accounting. It describes what environmental accounting is, why it is important, outlines some application options, and presents key concepts, definitions, and issues.* (EPA 742-R-95-001, pp. 66)

*** Environmental Accounting and EMSs (Pollution Prevention Review, Spring 1996)**

Written by the Co-Managers of the EPA's Environmental Accounting Project, this article outlines why environmental accounting is critical to both the initial corporate acceptance and the long term sustainability of an Environmental Management system.

EPA'S ENVIRONMENTAL ACCOUNTING NETWORK

___Directory of EPA's Environmental Network for Managerial Accounting and Capital Budgeting (revised February 1996)

The directory contains over 650 names of individuals who are either active or interested in environmental accounting activities. Individuals are sorted by community: academia, industry, consulting, government, etc. Many listings describe what individuals do and what services they have to offer to others. May be used as a phone or skills directory. (EPA 742-K-96-007, pp. 170)

___EPA's Revised Network Membership and Correction Form (April 1996)

Use this form to join EPA's network, or to correct an existing entry. (pp.2) It also allows you to share environmental accounting initiatives you have underway. (See under Reports Resources and Tools).

REPORTS, RESOURCES, AND TOOLS

*** Environmental Accounting Case Studies: Full Cost Accounting for Decision Making at Ontario Hydro** (May 1996)

This case study offers a comprehensive account of one public utility's efforts to account for internal and external environmental costs. Useful data for other companies use is included, such as external cost estimates for fossil fuel and nuclear energy production, methods for estimating internal and external costs, and methods for incorporating environmental accounting concepts into planning and decisionmaking. (EPA 742-R-95-004, pp.100)

___Environmental Accounting Case Studies: Green Accounting at AT&T (September 1995)

This case study reports AT&T's developing position on "Green Accounting" as defined by AT & T as of July 1995. It outlines actions AT & T has taken to implement Environmental Accounting and includes their Green Accounting Glossary and excerpts from their Green Activity Matrix..
(EPA 742-R-95-003, pp. 55)

___Environmental Accounting Resource Listing (March 1996)

This document identifies non-EPA publications or information sources on environmental accounting.
(EPA 742-B-95-001, pp. 9)

___Environmental Cost Accounting for Capital Budgeting: A Benchmark Survey for Management Accountants (September 1995)

Examines the manner and extent to which the nation's manufacturing firms consider environmental costs in their routine capital budgeting processes, especially in the context of evaluating potential environmental investments. This study was a cooperative effort between the EPA and the Tellus Institute, in collaboration with the Institute of Management Accountants. (EPA742-R-95-005) (pp. 81)

___Incorporating Environmental Costs and Considerations into Decisionmaking: Review of Available Tools and Software (September 1995)

This study documents commercially available "project management software systems" and evaluates the extent to which environmental information, including costs, is incorporated into each system. (EPA 742-R-95-002, pp. 300)

___Stakeholders' Action Agenda: A Report of the Workshop on Accounting and Capital Budgeting for Environmental Costs (May 1994)

The Action Agenda summarizes the workshop and presents the recommendations of the workshop attendees for the steps key stakeholder groups can take to promote improved environmental accounting. (EPA 742-R-94-003, pp. 76)

___Workshop Proceedings: Accounting and Capital Budgeting for Environmental Costs Workshop, December 5-7, 1993 (May 1994)

Contains presentations, handouts, issue papers, and summarized and detailed findings of the first national workshop on this subject. (EPA 742-R-94-002, pp. 254) (Limited Distribution)

___Abstracts of Pollution Prevention Case Study Sources (January 1994)

Identifies sources of pollution prevention case studies such as reports, studies, books, and the Pollution Prevention Information Clearinghouse. Each abstract contains contacts, availability, and cost information. Serves as a reference guide for cases listed in the "Summary of Pollution Prevention Case Studies with Economic Data"(listed directly below). (EPA 742-B-94-001, pp. 19)

___Summary of Pollution Prevention Case Studies with Economic Data (by SIC Codes) (January 1994)

This document provides financial information in a spreadsheet format on the costs and benefits of over 200 pollution prevention projects that have been undertaken by a variety of U.S. companies. (EPA 742-S-94-001, pp. 51)

___Fact Sheet and Order Form for Pollution Prevention Financial Analysis Software (April 1994)

This fact sheet describes the P2/FINANCE Total Cost Assessment software program and provides information on how to obtain it. (EPA 742-F-94-003, pp. 2)

___P2/FINANCE Pollution Prevention Financial Analysis Software (January 1994)

(Requestors must first have completed P2/Finance order form. See listing immediately above)

___Total Cost Assessment: Accelerating Industrial Pollution Prevention through Innovative Project Financial Analysis, with applications to the Pulp and Paper Industry (May 1992)

This report applies a total cost assessment (TCA) method to analysis of several actual investments in the pulp and paper industry. It also reviews several TCA methods. (EPA 600-R-92-002, pp. 168)

____**Revised Executive Summary to Total Cost Assessment Report** (June 1993, pp. 11)

____**Pollution Prevention Benefits Manual** (1989)

A guide developed by EPA to assist users in estimating environmental costs in investment choices. (pp. 100+)

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